

"(B) for any period before  
January 1, 2001, during  
which the rates of tax under section  
4081(a)(2)(A) are 4.3  
cents per gallon."

(k) AMENDMENT RELATED TO SECTION  
13242. Paragraph (4)  
of section 6427(f) is amended by striking  
"1995" and inserting  
"1999".

(1) AMENDMENT RELATED TO SECTION 13261. — Clause  
(iii) of  
section 13261(a)(2)(A) of the Revenue Reconciliation Act  
of 1993 26 USC 197 note.  
is amended by striking "by the taxpayer" and  
inserting "by the  
taxpayer or a related person".

(m) AMENDMENT RELATED TO SECTION 13301. —  
Subparagraph

(B) of section 1397B(d)(5) is amended by striking  
"preceding".

(n) CLERICAL AMENDMENTS. —

(1) Subsection (d) of section 39 is amended —  
(1) by striking "45" in the heading of  
paragraph (5)  
and inserting "45A", and  
(2) by striking "45" in the heading of  
paragraph (6)  
and inserting "45B".

(3) Subparagraph (A) of section 108(d)(9) is  
amended by  
striking "paragraph (3)(B)" and inserting "paragraph  
(3)(C)".

(4) Subparagraph (C) of section 143(d)(2) is  
amended by  
striking the period at the end thereof and inserting a  
comma.

(5) Clause (ii) of section 163(j)(6)(E) is amended by  
striking  
"which is a" and inserting "which is".

(6) Subparagraph (A) of section 1017(b)(4) is  
amended by  
striking "subsection (b)(2)(D)" and inserting  
"subsection

(6) So much of section 1245(a)(3) as  
precedes Subparagraph

(A) thereof is amended to read as follows:

"(3) SECTION 1245 PROPERTY. — For purposes  
of this section.  
the term "section 1245 property" means  
any property which  
is or has been property of a character  
subject to the allowance  
for depreciation provided in section 167 and is  
either —".

(7) Paragraph (2) of section 1394(e) is  
amended —

(7) by striking "(i)" and inserting "(A)",  
and

(8) by striking "(ii)" and inserting "(B)".

(8) Subsection (m) of section 6501 (as  
redesignated by sec-  
tion 1602) is amended by striking "or  
51(i)" and inserting  
"45B, or 51(j)".

(9) (A) The  
section  
6714  
added  
by  
section  
13242(b)  
(1) of  
the  
Revenue  
Reconcil-  
iation  
Act of  
1993 is  
hereby  
redesign-  
ated  
as  
section  
6715.

(B) The table of sections for part I of subchapter B of chapter 68 is amended by striking "6714" in the item added by such section 13242(b)(2) of such Act and inserting "6715".

(10) Paragraph (2) of section 9502(b) is amended by inserting "and before" after "1982".

(9) Subsection (a)(3) of section 13206 of the Revenue Reconciliation Act of 1993 is amended by striking "this section" and inserting "this subsection".

(10) Paragraph (1) of section 13215(c) of the Revenue Reconciliation Act of 1993 is amended by striking "Public Law 92-21" and inserting "Public Law 98-21".

(11) Paragraph (2) of section 13311(e) of the Revenue

Reconciliation Act of 1993 is amended by striking "section 1393(a)(3)" and inserting "section 1393(a)(2)".

26 USC  
1258  
note.

42 USC 401  
note.

26 USC 38  
note.